



**STATE OF HAWAII**  
**PUBLIC UTILITIES COMMISSION**  
**DEPARTMENT OF BUDGET AND FINANCE**  
465 S. KING STREET, #103  
HONOLULU, HAWAII 96813

**INFORMATION AND INSTRUCTIONS  
TO FILE PUC ANNUAL FINANCIAL REPORT  
FOR ALL MOTOR CARRIERS  
HAW-PUC FORM 03-010**

1. General Requirements

**All passenger and property motor carriers**, regardless of revenue level, shall file, **HAW-PUC Form 03-010** with the Commission. The only financial information required in this report is the carriers' gross regulated revenues to compute its PUC Fee. However, all motor carriers are reminded that they are required to comply with Hawaii revised Statutes (HRS) Chapter 271 and Hawaii Administrative Rules (HAR), Title 6, Chapter 62 (aka Chapter 6-62), Motor Carrier Rules and Classification of Passenger and Property Carriers. For financial reporting requirements, see subchapter 7 of HAR Chapter 6-62.

All motor carriers are requested to keep their records and financial reports prepared in compliance with the Uniform System of Accounts (USOA) for Passenger and Property Carriers. For each calendar year, financial reports should be prepared similar to HAW-PUC Form 03-020 and shall be completed by June 1<sup>st</sup> of each year and shall be kept at the carrier's place of business. Each year, all motor carriers shall be able to furnish a copy of this report upon Commission request.

If a carrier does not provide the Commission with the requested financial reports and/or financial records are not kept in compliance with the HAR Chapter 6-62, the Commission may initiate show cause proceedings to revoke the carrier's certificate or permit.

2. Where to File HAW-PUC Form 03-010

465 South King Street  
Kekuanaoa Building, Room 103  
Honolulu, Hawaii 96813

3. Due Date of Annual Financial Report and PUC Motor Carrier Fee (HAW-PUC Form 03-010)

The Annual Financial Report and PUC Motor Carrier Fee are due on or before April 30<sup>th</sup> of each year. The gross revenues reported are based on the carrier's business during the preceding calendar year. **NO EXTENSION OF TIME TO FILE** shall be granted.

4. Penalty for Late Filing of Annual Financial Report

In accordance with Section 271-27(i), HRS, a civil penalty shall be imposed for failure to file the PUC Annual Financial Report by April 30. The penalty is equal to one-sixteenth of one per cent per month of the motor carrier's gross PUC revenues. The minimum penalty is \$50.00.

5. Instructions to Complete Annual Financial Report

a. The Annual Financial Report must either be TYPED or prepared in BLUE or BLACK INK. Any report handwritten in PENCIL shall be rejected.

b. Refer to First Page:

On top left hand corner, enter your name (as stated on your certificate), dba, PUC number, and the calendar year. On top right hand corner, check mark whether you are a passenger or property carrier.

c. Refer to Section A:

1. Answer questions 1 and 2.

2. Complete the verification section. Be sure that the owner, partner, officer or an authorized agent with a power of attorney signs the verification page. If it is not signed by one with proper authority, it shall be **REJECTED**.

d. Refer to Section B:

1. Enter the PUC gross revenues accrued during the calendar year on the appropriate line(s).

2. PUC Motor Carrier Gross Revenue Fees

Enter the total PUC gross revenues for passenger carriers or property carriers. Compute the motor carrier gross revenue fee by multiplying total PUC revenues by the factor .0025 and enter this amount on the space provided. **The minimum amount due is \$20.00.** Attach a check made payable to Hawaii Public Utilities Commission. **DO NOT MAIL CASH.**

If you fail to pay the amount due on or before April 30, you shall be assessed penalty and interest charges. Under Section 271-27(h), HRS, you are subject to a penalty for the failure to pay the motor carrier gross revenue fee. This law authorizes the Commission to

assess a minimum penalty up to \$1,000.00 and between \$50.00 and \$500.00 per day for continuous non-payment. Interest shall continue to accrue at a rate of ten (10) per cent per annum.

6. Forms and Instructions

All the following forms are available on-line at:

<http://www.hawaii.gov/budget/puc/AFRPage.htm>

HAW-PUC Form 03-010 and Instructions

HAW-PUC Form 03-020

Uniform System of Accounts – Passenger

Uniform System of Accounts – Property

Hawaii Administrative Rules 6-62, Motor Carrier Rules and Classification of Passenger and Property Carriers are available on-line at:

<http://www.hawaii.gov/budget/adminrules/adminrules.htm>

7. Questions

If you have any questions, please call the PUC audit section in Honolulu at 586-2020 or visit our web site at <http://www.hawaii.gov/budget/puc/puc.htm>  
Neighbor island carriers may call their local PUC office for assistance:

Island of Kauai	274-3232
Island of Maui	984-8182
Island of Hawaii	974-4533